

**59-13-320 Penalties for violations of the special fuel tax provisions.**

- (1) The following offenses, unless otherwise provided, are class B misdemeanors:
  - (a) failing or refusing to pay the tax imposed by this part;
  - (b) engaging in business in this state as a supplier without being the holder of an uncanceled license to engage in this business;
  - (c) operating a motor vehicle, which requires special fuel, upon the highways of this state without a valid special fuel user permit;
  - (d) failing to make any of the reports required by this part;
  - (e) making any false statement in any application, report, or statement required by this part;
  - (f) refusing to permit the commission or any employee to examine records as provided by this part;
  - (g) failing to keep proper records of quantities of fuel received, produced, refined, manufactured, compounded, used, or delivered in this state as required by this part;
  - (h) making any false statement in connection with an application for the refund of any money or taxes provided in this part; or
  - (i) violating any of the provisions of this part for which no penalty is provided.
- (2) Any person required to make, render, sign, or verify any report and who makes any false or fraudulent report with intent to defeat or evade the assessment required by law to be made, is subject to a criminal violation under Section 59-1-401.
- (3) The remedies of the state are cumulative and no action taken by the commission or any of its officers to pursue any remedy may be construed to be an election on the part of the state to exclude any other allowed by law.

Amended by Chapter 7, 2003 General Session